(d) if so, the details thereof; and

(e) the findings/outcome of these audits on the cost/price study?

THE MINISTER OF STATE IN THE MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (SHRI H. R. BHARDWAJ); (a) Yes Sir.

(b) The Cost Accounting Records Cosmetics and Toiletries) Rules, 1993 and the Cost Accounting Records (Soaps and Detergents) Rules, 1993 were notified in the Official Gazette of India vide G.S.R. No. 678 (E), dated 29th October, 1993 and G.S.R. No. 677(E) dated 29th October, 1993 respectively. These rules are applicable to companies engaged in the production/processing or manufacture of items of products like toothpaste, toothpowder, shaving creams, hair oils, shampoos, soaps, detergents etc., as defined in rule two of the said rules.

(c) Every company to which the Cost Accounitng Records (Cosmetics and Toiletries) Rules, 1993 and the Cost Accounting Records (Soaps and Detergents) Rules, 1993 aplly has to maintain proper cost books of accounts in respect of its financial yea commencing on or after the commendement of these rules i.e. 29.10.1993 which is a prerequisite for ordering cost audit under section 233B of the Companies Act, 1956. Hence, orders for cost audit of these books of accounts have not been issued during 1993-94.

(d) and (e) Do not arise.

Additional High Court Benches

7052 SHRI YERRA NARAYANASWAMY: Wilt the PRIME MINISTER be pleased to state:

(a) whether there is a proposal to set up a Commission to study demands for setting up additional Benches of High Courts in different States

(b) if so, the details thereof;

(c) details of demands under considerraikm to set up additional Ranches of High Courts: and

(d) the details of demands received from Andhra Pradesh?

THE MINISTER OF STATE IN THE MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (SHRI H. R. BHARDWAJ): (a) to (c) There is no proposal to set up a Commission to study the demands for setting up additional Benches of High Courts in different States. The Jaswant Singh Commission had studied the demands for establishment of Benches of Allahabad, Madhya Pradesh and Madras High Courts and had given its specific recommendation. The *Com* mission had also studied the general question of having Benches of High Courts at places away from their principal seats and had given its recommendations on the broad principles and criteria to be followed in assessing the expediency and desirability of setting up a Bench of the High Court away from the principal seat and the factors to be kept in view in selecting the venue of the said Bench. The Report which was presented to the Government by the Commission on 30.4.1985 was placed in the Parliament Library on 15.10.86 and was laid on the Table of the Rajya Sabha on 20.4.1987.

The recommendations of the Jaswant Singh Commission regarding Allahabad, Madhya Pradesh and Madras High Courts were referred to the concerned State Governments in October, 1986 for their views and comments, in consultation with the Chief Justices of the respective High Courts. General recommendations of the Commission were sent to the Chief Justices of the High Courts and the State Governments on 11.9.1987 for information and guidance.

At present, no complete proposal from any State Government for establishing a High Court Bench is under consideration of the Central Government.

(d) Representations have been received from time to time for establishing Benches of the Andhra Pradesh High *C*ourt at different places, viz. Vijayawada-Guntur, Vishakhapatnam, Rayalaseema etc.